

EXHIBIT B

LEHMAN BROTHERS

EILEEN M. SULLIVAN
SENIOR VICE PRESIDENT

September 15, 2008


Anshuman Goyal
5 East 22nd Street
16C
New York, NY 10010

Dear Anshuman:

As you requested, I am providing you with information regarding your 2007 Second Installment. Per the terms and conditions of your 2007 Letter Agreement you are eligible to receive a Second Installment of your 2007 Performance Bonus. As set forth in your letter, the amount of this Second Installment will be subject to the calculation of your portfolio performance over the two year period of December 1, 2006 through September 12, 2008, and will be capped at 25% of your 2007 Performance Bonus.

For your information only, twenty-five percent (25%) of your 2007 Performance Bonus is \$627,828.

Sincerely,



Eileen M. Sullivan
Senior Vice President
Human Capital Management